Application of SOUTHERN CALIFORNIA GAS	)
COMPANY for authority to update its gas	)
revenue requirement and base rates	)
effective January 1, 2028 (U 904-G)	)

Application No.: A.26-06-XXX

Exhibit No.: (SCG-03-CWP)

CAPITAL WORKPAPERS TO

PREPARED DIRECT TESTIMONY

OF AMY KITSON

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

JUNE 2026

2028 General Rate Case - APPLICATION

INDEX OF WORKPAPERS

Exhibit SCG-03-CWP - GAS ENGINEERING & SYSTEM INTEGRITY

Overall Summary For Exhibit No. SCG-03-CWP

Area:	**GAS ENGINEERING & SYSTEM INTEGRITY**
Witness:	**Amy Kitson**

In 2025 $ (000)

	Adjusted-Forecast					
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
A. GAS ENGINEERING	32,622	32,629	31,754	31,760	36,724	32,291
B. INFRASTRUCTURE SUPPORT PROGRAMS	3,090	6,591	8,497	12,159	7,659	7,659
C. INTEGRITY MANAGEMENT PROGRAMS	21,185	19,102	20,849	18,096	19,316	18,096
D. ADAPTATION & INNOVATION PROGRAMS	0	0	2,750	4,280	4,355	3,775
Total	**56,897**	**58,322**	**63,850**	**66,295**	**68,054**	**61,821**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

Summary for Category: A. GAS ENGINEERING

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	19,469	19,668	19,675	19,664	19,670	19,670	19,670
Non-Labor	11,547	12,954	12,954	12,090	12,090	17,054	12,621
NSE	0	0	0	0	0	0	0
Total	**31,016**	**32,622**	**32,629**	**31,754**	**31,760**	**36,724**	**32,291**
FTE	146.0	146.8	146.8	146.8	146.8	146.8	146.8

Workpapers belonging to this Category:

006170 LAND RIGHTS

Labor	111	102	102	102	102	102	102
Non-Labor	58	982	982	118	118	5,082	649
NSE	0	0	0	0	0	0	0
Total	**169**	**1,084**	**1,084**	**220**	**220**	**5,184**	**751**
FTE	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Unit Measure: Rights of Way							
Units	0	0	0	0	0	0	0

007300 LABORATORY EQUIPMENT

Labor	163	73	73	73	73	73	73
Non-Labor	546	1,076	1,076	1,076	1,076	1,076	1,076
NSE	0	0	0	0	0	0	0
Total	**709**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**
FTE	1.3	0.5	0.5	0.5	0.5	0.5	0.5
Unit Measure: Equipment							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
009080 SUPERVISION AND ENGINEERING OVERHEAD POOL							
Labor	19,195	19,493	19,500	19,489	19,495	19,495	19,495
Non-Labor	10,943	10,896	10,896	10,896	10,896	10,896	10,896
NSE	0	0	0	0	0	0	0
Total	**30,138**	**30,389**	**30,396**	**30,385**	**30,391**	**30,391**	**30,391**
FTE	144.0	145.6	145.6	145.6	145.6	145.6	145.6
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
006170 - LAND RIGHTS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Unit Measure: Rights of Way

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5-YR Average	42	130	72	133	111	102	102	102	102	102	102
Non-Labor	5-YR Average	242	-29	186	131	58	982	982	118	118	5,082	649
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**284**	**101**	**258**	**265**	**169**	**1,084**	**1,084**	**220**	**220**	**5,184**	**751**
FTE	5-YR Average	0.2	0.9	0.6	1.1	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Units	5-YR Average	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This Capital Budget Code 617 provides capital funding for acquisition of land rights and renewals of right-of-way leases, long-term federal right-of-way grants and land use permits to ensure SoCalGas can legally access, operate, and maintain its pipeline infrastructure in public and private land.

Physical Description:

Pipeline rights of way of various widths and dimension, providing SoCalGas sufficient rights for pipeline infrastructure to traverse both public and private properties.

Project Justification:

All company facilities occupying private or public lands must have sufficient land rights (e.g., private easements, government right-of-way grants, leases and permits), allowing SoCalGas to legally access, operate and maintain its pipeline infrastructure. SoCalGas pays compensation for the necessary land rights in accordance with the terms of the contracts controlling these land rights .

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00617.0
Category:	A. GAS ENGINEERING
Category-Sub:	1. LAND RIGHTS
Workpaper Group:	006170 - LAND RIGHTS
Unit Measure:	Rights of Way

Forecast Methodology:

Labor - 5-YR Average

The forecast was developed using the five-year average method to capture non-labor expense requirements for this cost category. This method is most appropriate because the historical data accounts for fluctuations in acquisition costs driven by market conditions and negotiated terms based on contractual arrangements and published rent schedules for public lands under federal jurisdiction. Current acquisition activity levels and support functions are expected to continue moving forward therefore the 5 year average forecast is expected to meet future funding requirements.

Non-Labor - 5-YR Average

The forecast was developed using the five-year average method to capture non-labor expense requirements for this cost category. This method is most appropriate because the historical data accounts for fluctuations in acquisition costs driven by market conditions and negotiated terms based on contractual arrangements and published rent schedules for public lands under federal jurisdiction. Current acquisition activity levels and support functions are expected to continue moving forward therefore the 5 year average forecast is expected to meet future funding requirements. Additionally, incremental one-time adjustments for the renewals of two expiring federal right-of-way grants, in accordance with Bureau of Land Management rent schedule pursuant to 43 CFR Part 2800 Subpart 2806, have been incorporated into the forecast to account for one-time lump-sum rent payments to renew these right of way grants in federal land for 30 years. One is planned for L5000 in 2026, covering approximately 64 acres, and another for L6902 in 2027, covering approximately 66 acres.

NSE - 5-YR Average

There are no non-standard escalation expenses in this workpaper.

Units - 5-YR Average

The unit selected is Rights of Way as it most accurately defines a measurable unit per presented cost for labor and non -labor within this workpaper, which cost support acquisitions and renewals of company's rights of way.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00617.0
Category:	A. GAS ENGINEERING
Category-Sub:	1. LAND RIGHTS
Workpaper Group	006170 - LAND RIGHTS
Unit Measure:	Rights of Way

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	98	98	98	98	98	98	4	4	4	4	4	4	102	102	102	102	102	102
NLbr	118	118	118	118	118	118	864	864	0	0	4,964	531	982	982	118	118	5,082	649
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**216**	**216**	**216**	**216**	**216**	**216**	**868**	**868**	**4**	**4**	**4,968**	**535**	**1,084**	**1,084**	**220**	**220**	**5,184**	**751**
FTE	0.7	0.7	0.7	0.7	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.7	0.7	0.7	0.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	0	864	0	864	0.0	0
Explanation:	Adjust to account for Bureau of Land Management renewal.					
2026	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**4**	**864**	**0**	**868**	**0.0**	**0**
2027	0	864	0	864	0.0	0
Explanation:	Adjust to account for Bureau of Land Management renewal.					

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00617.0
Category:	A. GAS ENGINEERING
Category-Sub:	1. LAND RIGHTS
Workpaper Group	006170 - LAND RIGHTS
Unit Measure:	Rights of Way

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2027	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**4**	**864**	**0**	**868**	**0.0**	**0**
2028	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2029	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2030	0	4,964	0	4,964	0.0	0
Explanation:	Adjust to account for Bureau of Land Management renewal.					
2030	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**4**	**4,964**	**0**	**4,968**	**0.0**	**0**
2031	0	531	0	531	0.0	0
Explanation:	Adjust to account for Bureau of Land Management renewal.					

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00617.0
Category:	A. GAS ENGINEERING
Category-Sub:	1. LAND RIGHTS
Workpaper Group	006170 - LAND RIGHTS
Unit Measure:	Rights of Way

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2031	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**4**	**531**	**0**	**535**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Unit Measure: Rights of Way

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	25	91	59	110	94
Non-Labor	170	-24	176	126	58
NSE	0	0	0	0	0
Total	**195**	**67**	**235**	**236**	**152**
FTE	0.2	0.8	0.5	0.9	0.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	25	91	59	110	94
Non-Labor	170	-24	176	126	58
NSE	0	0	0	0	0
Total	**195**	**67**	**235**	**236**	**152**
FTE	0.2	0.8	0.5	0.9	0.6
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	4	15	9	18	17

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Unit Measure: Rights of Way

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**4**	**15**	**9**	**18**	**17**
FTE	0.0	0.1	0.1	0.2	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	12	24	4	6	0
Non-Labor	72	-5	10	6	0
NSE	0	0	0	0	0
Total	**84**	**18**	**14**	**11**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	42	130	72	133	111
Non-Labor	242	-29	186	131	58
NSE	0	0	0	0	0
Total	**284**	**101**	**258**	**265**	**169**
FTE	0.2	0.9	0.6	1.1	0.7
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Unit Measure: Rights of Way

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	0	0	0	0	0.0	0
2022 Total	0	0	0	0	0.0	0
2023 Total	0	0	0	0	0.0	0
2024 Total	0	0	0	0	0.0	0
2025	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Unit Measure: Rights of Way

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	Adjustment to change unit of measure from Projects to Rights of Way.					
2025 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 006170

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00617.0
Category: A. GAS ENGINEERING
Category-Sub: 1. LAND RIGHTS
Workpaper Group: 006170 - LAND RIGHTS
Workpaper Detail: 006170.001 - Acquisition of land rights
Unit Measure: Rights of Way

In-Service Date: Not Applicable

Description:

Budget Code 617 activities include the acquisition of land or land rights interest necessary to allow for the access, construction, operation, and maintenance of pipeline infrastructure on public and private properties.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	102	102	102	102	102	102
Non-Labor	982	982	118	118	5,082	649
NSE	0	0	0	0	0	0
Total	**1,084**	**1,084**	**220**	**220**	**5,184**	**751**
FTE	0.7	0.7	0.7	0.7	0.7	0.7
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
007300 - LABORATORY EQUIPMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group: 007300 - LABORATORY EQUIPMENT
Unit Measure: Equipment

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5-YR Average	32	17	5	132	163	73	73	73	73	73	73
Non-Labor	5-YR Average	2,123	722	1,046	944	546	1,076	1,076	1,076	1,076	1,076	1,076
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**2,155**	**739**	**1,052**	**1,076**	**709**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**
FTE	5-YR Average	0.2	0.1	0.0	1.1	1.3	0.5	0.5	0.5	0.5	0.5	0.5
Units	5-YR Average	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This workpaper provides capital funding forecast to properly equip the Engineering Analysis Center (EAC) with modern, state-of-the-art laboratory equipment necessary to maintain the Company's ability to conduct critical analysis and evaluation of materials , and emissions momitoring technology. In addition to supporting the EAC, capital funding is also utilized to enhance exsisting, or purchase upgraded new laboratory equipment for Material & Equipment, Air Quality and Compressor Services, Plastic Piping Systems, Chemical and Environmental Services, Non-Destructive Examination (NDE) Program, and Applied Technologies Lab. These capital asset investments are essential so that each of the organizations mentioned has the tools required to meet operational, regulatory, and technological demands while sustaining the capabilities required to operate the Company in a safe, compiant, and reliable manner.

Physical Description:

Tools used by laboratory personnel are frequently sensitive instruments for measuring a variety of materials , substances and gases including air quality emissions. Other equipment may include ovens, burners, microscopes, scales, handling equipment, and tools for computed radiography.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00730.0
Category:	A. GAS ENGINEERING
Category-Sub:	2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group:	007300 - LABORATORY EQUIPMENT
Unit Measure:	Equipment

Project Justification:

Existing regulations require equipment upgrades for both pipeline and engine monitoring. Equipment replacement schedules are developed based on equipment life, technological advancements, capabilities, and past practices driving the requirement to purchase upgraded equipment, and/or "add-ons" to the existing hardware. Laboratory grade equipment continues to evolve and become more costly. These investments also enhance the efficiency and responsiveness of our Gas Operations and maintains compliance with applicable regulatory and environmental regulations.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00730.0
Category:	A. GAS ENGINEERING
Category-Sub:	2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group:	007300 - LABORATORY EQUIPMENT
Unit Measure:	Equipment

Forecast Methodology:

Labor - 5-YR Average

The forecast method used is the 5 year average of recorded labor costs in this budget code. A 5 year average represents a reasonable basis to estimate operational needs for TY 2028 because Laboratory equipment costs are prone to fluctuations driven by supply and demand and changes in work activities that drive equipment needs. The 5 year average is both fair and conservative, and best represents the capital expenditures in this category.

Non-Labor - 5-YR Average

The forecast method used is the 5 year average of recorded non-labor costs in this budget code. A 5 year average represents a reasonable basis to estimate operational needs for TY 2028 because Laboratory equipment costs are prone to fluctuations driven by supply and demand and changes in work activities that drive equipment needs. The 5 year average is both fair and conservative, and best represents the capital expenditures in this category.

NSE - 5-YR Average

There are no non-standard escalation expenses in this workpaper.

Units - 5-YR Average

The unit selected is equipment as it most accurately defines a measureable unit per presented cost for labor and non-labor within this workpaper.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00730.0
Category:	A. GAS ENGINEERING
Category-Sub:	2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group	007300 - LABORATORY EQUIPMENT
Unit Measure:	Equipment

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	70	70	70	70	70	70	3	3	3	3	3	3	73	73	73	73	73	73
NLbr	1,076	1,076	1,076	1,076	1,076	1,076	0	0	0	0	0	0	1,076	1,076	1,076	1,076	1,076	1,076
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,146**	**1,146**	**1,146**	**1,146**	**1,146**	**1,146**	**3**	**3**	**3**	**3**	**3**	**3**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5	0.5	0.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**3**	**0**	**0**	**3**	**0.0**	**0**
2027	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**3**	**0**	**0**	**3**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group 007300 - LABORATORY EQUIPMENT
Unit Measure: Equipment

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**3**	**0**	**0**	**3**	**0.0**	**0**
2029	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**3**	**0**	**0**	**3**	**0.0**	**0**
2030	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**3**	**0**	**0**	**3**	**0.0**	**0**
2031	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**3**	**0**	**0**	**3**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group: 007300 - LABORATORY EQUIPMENT
Unit Measure: Equipment

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	19	12	4	109	138
Non-Labor	1,495	591	991	904	546
NSE	0	0	0	0	0
Total	**1,514**	**603**	**995**	**1,013**	**685**
FTE	0.2	0.1	0.0	0.9	1.1
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	19	12	4	109	138
Non-Labor	1,495	591	991	904	546
NSE	0	0	0	0	0
Total	**1,514**	**603**	**995**	**1,013**	**685**
FTE	0.2	0.1	0.0	0.9	1.1
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	3	2	1	18	24

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group: 007300 - LABORATORY EQUIPMENT
Unit Measure: Equipment

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**3**	**2**	**1**	**18**	**24**
FTE	0.0	0.0	0.0	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	9	3	0	6	0
Non-Labor	629	131	56	40	0
NSE	0	0	0	0	0
Total	**638**	**134**	**56**	**45**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	32	17	5	132	163
Non-Labor	2,123	722	1,046	944	546
NSE	0	0	0	0	0
Total	**2,155**	**739**	**1,052**	**1,076**	**709**
FTE	0.2	0.1	0.0	1.1	1.3
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group: 007300 - LABORATORY EQUIPMENT
Unit Measure: Equipment

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Year	Labor	NLbr	NSE	Total	FTE	Units

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 007300

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00730.0
Category: A. GAS ENGINEERING
Category-Sub: 2. ENGINEERING TOOLS AND EQUIPMENT
Workpaper Group: 007300 - LABORATORY EQUIPMENT
Workpaper Detail: 007300.001 - Capital funding is utilized to maintain purchase or upgrade laboratory equipment.
Unit Measure: Equipment

In-Service Date: Not Applicable

Description:

Capital funding is utilized to maintain purchase or upgrade laboratory equipment.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	73	73	73	73	73	73
Non-Labor	1,076	1,076	1,076	1,076	1,076	1,076
NSE	0	0	0	0	0	0
Total	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**	**1,149**
FTE	0.5	0.5	0.5	0.5	0.5	0.5
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3-YR Average	17,794	20,606	18,382	18,579	19,195	19,493	19,500	19,489	19,495	19,495	19,495
Non-Labor	3-YR Average	9,857	10,036	10,007	11,739	10,943	10,896	10,896	10,896	10,896	10,896	10,896
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**27,651**	**30,643**	**28,389**	**30,318**	**30,138**	**30,389**	**30,396**	**30,385**	**30,391**	**30,391**	**30,391**
FTE	3-YR Average	114.3	151.1	147.5	145.2	144.0	145.6	145.6	145.6	145.6	145.6	145.6
Units	3-YR Average	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This Capital Budget Code 908 provides a pool for overhead charges that will be reassigned to the various budget categories on a direct basis. Charges reside in this Budget Category temporarily and are reassigned on a monthly basis.

Physical Description:

Supervision and Engineering Overhead charges stemming from labor spend on Capital projects and reassigned to Capital budget categories specific to Gas Transmission projects.

Project Justification:

Continues an established accounting procedure for making charges to overheads on a direct basis to Gas Transmission's budget categories.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00908.0
Category:	A. GAS ENGINEERING
Category-Sub:	3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group:	009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure:	FTEs

Forecast Methodology:

Labor - 3-YR Average

The forecast was developed using the 3 year average method to capture labor expense requirements for this cost category. This method is most appropriate because the historical data indicates that activities and number of capital projects in scope of SoCalGas and staffing levels steadily increased but will remain steady. This method is most appropriate to reflect future needs.

Non-Labor - 3-YR Average

The forecast was developed using the 3 year average method to capture non-labor expense requirements for this cost category. This method is most appropriate because the historical data indicates that activities and number of capital projects in scope of SoCalGas and staffing levels steadily increased but will remain steady. This method is most appropriate to reflect future needs.

NSE - 3-YR Average

There are no non-standard escalation expenses in this workpaper.

Units - 3-YR Average

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor capital costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses that directly support each FTE's work activity. This unit of measure ensures transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	18,719	18,719	18,719	18,719	18,719	18,719	774	781	770	776	776	776	19,493	19,500	19,489	19,495	19,495	19,495
NLbr	10,896	10,896	10,896	10,896	10,896	10,896	0	0	0	0	0	0	10,896	10,896	10,896	10,896	10,896	10,896
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**29,615**	**29,615**	**29,615**	**29,615**	**29,615**	**29,615**	**774**	**781**	**770**	**776**	**776**	**776**	**30,389**	**30,396**	**30,385**	**30,391**	**30,391**	**30,391**
FTE	145.6	145.6	145.6	145.6	145.6	145.6	0.0	0.0	0.0	0.0	0.0	0.0	145.6	145.6	145.6	145.6	145.6	145.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	774	0	0	774	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**774**	**0**	**0**	**774**	**0.0**	**0**
2027	781	0	0	781	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**781**	**0**	**0**	**781**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	770	0	0	770	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**770**	**0**	**0**	**770**	**0.0**	**0**
2029	776	0	0	776	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**776**	**0**	**0**	**776**	**0.0**	**0**
2030	776	0	0	776	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**776**	**0**	**0**	**776**	**0.0**	**0**
2031	776	0	0	776	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**776**	**0**	**0**	**776**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	10,646	14,429	15,017	15,336	16,313
Non-Labor	6,938	8,214	9,474	11,244	10,943
NSE	0	0	0	0	0
Total	**17,584**	**22,642**	**24,491**	**26,580**	**27,256**
FTE	96.2	127.8	126.1	123.7	121.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	10,646	14,429	15,017	15,336	16,313
Non-Labor	6,938	8,214	9,474	11,244	10,943
NSE	0	0	0	0	0
Total	**17,584**	**22,642**	**24,491**	**26,580**	**27,256**
FTE	96.2	127.8	126.1	123.7	121.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	1,879	2,436	2,385	2,461	2,882

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**1,879**	**2,436**	**2,385**	**2,461**	**2,882**
FTE	18.1	23.3	21.4	21.5	23.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	5,269	3,742	980	782	0
Non-Labor	2,919	1,823	533	494	0
NSE	0	0	0	0	0
Total	**8,187**	**5,565**	**1,513**	**1,276**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	17,794	20,606	18,382	18,579	19,195
Non-Labor	9,857	10,036	10,007	11,739	10,943
NSE	0	0	0	0	0
Total	**27,651**	**30,643**	**28,389**	**30,318**	**30,138**
FTE	114.3	151.1	147.5	145.2	144.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	0
Explanation:	To enter 2021 unit count.					
2021 Total	0	0	0	0	0.0	0
2022	0	0	0	0	0.0	0
Explanation:	To enter 2022 unit count.					
2022 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	0
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	0
2024	0	0	0	0	0.0	0
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	0
2025 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 009080

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00908.0
Category: A. GAS ENGINEERING
Category-Sub: 3. SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Group: 009080 - SUPERVISION AND ENGINEERING OVERHEAD POOL
Workpaper Detail: 009080.001 - Supervision and Engineering Overhead Pool
Unit Measure: FTEs

In-Service Date: Not Applicable

Description:

Capital expenditures that will be reassigned to the various budget categories on a direct basis. Charges reside in this budget category temporarily and are reassigned on a monthly basis.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	19,493	19,500	19,489	19,495	19,495	19,495
Non-Labor	10,896	10,896	10,896	10,896	10,896	10,896
NSE	0	0	0	0	0	0
Total	**30,389**	**30,396**	**30,385**	**30,391**	**30,391**	**30,391**
FTE	145.6	145.6	145.6	145.6	145.6	145.6
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

Summary for Category: B. INFRASTRUCTURE SUPPORT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	692	1,419	1,420	2,387	2,388	2,388	2,388
Non-Labor	8,674	1,671	5,171	6,110	9,771	5,271	5,271
NSE	0	0	0	0	0	0	0
Total	**9,366**	**3,090**	**6,591**	**8,497**	**12,159**	**7,659**	**7,659**
FTE	4.9	9.8	9.8	14.9	14.9	14.9	14.9

Workpapers belonging to this Category:

003430 AVIATION SERVICES

Labor	0	0	0	0	0	0	0
Non-Labor	1,339	500	500	1,339	500	500	500
NSE	0	0	0	0	0	0	0
Total	**1,339**	**500**	**500**	**1,339**	**500**	**500**	**500**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Equipment							
Units	0	0	0	0	0	0	0

EN7560 ASSET MANAGEMENT-IT ENHANCEMENTS

Labor	692	0	0	0	0	0	0
Non-Labor	7,335	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**8,027**	**0**	**0**	**0**	**0**	**0**	**0**
FTE	4.9	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Asset management system processes and asset management plans (per asset class)							
Units	1	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
EN756A ASSET MANAGEMENT PROGRAM							
Labor	0	1,419	1,420	2,387	2,388	2,388	2,388
Non-Labor	0	1,171	4,671	4,771	9,271	4,771	4,771
NSE	0	0	0	0	0	0	0
Total	**0**	**2,590**	**6,091**	**7,158**	**11,659**	**7,159**	**7,159**
FTE	0.0	9.8	9.8	14.9	14.9	14.9	14.9
Unit Measure: Program							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
003430 - AVIATION SERVICES

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Unit Measure: Equipment

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	2	0	0	1	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	150	123	134	68	1,339	500	500	1,339	500	500	500
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**152**	**123**	**135**	**69**	**1,339**	**500**	**500**	**1,339**	**500**	**500**	**500**
FTE	Base YR Rec	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This capital workpaper is for Aviation Services & Programs for the purchase of unmanned aircraft and ancillary equipment, to support Gas Operations in inspecting remote and difficult-to-access areas for pipeline patrol and leak surveys in compliance with GO-112F. Unmanned Aerial Vehicles (UAVs) are employed to capture aerial imagery and videography, detect leaks, quantify emissions, perform inspections, and assist with emergency response. These drones enable the inspection of challenging locations such as bridges, spans, and inaccessible customer meters, and are operated remotely by certified pilots. Advancing aviation-based technology enhances SoCalGas operations by providing specialized expertise and technical knowledge, fostering the development of safe and efficient aerial tools, and enabling robust aviation safety oversight. These investments improve operational efficiency and responsiveness while maintaining compliance with applicable regulatory and environmental requirements .

Physical Description:

Capital funding to the Aviation Services & Program department for the purchase of aerial-based tools, including unmanned aircraft and ancillary equipment, to support Gas Operations in inspecting remote and difficult-to-access areas for pipeline patrol and leak surveys in compliance with GO-112F and other regulatory agreements. Unmanned Aerial Vehicles (UAVs) are employed to capture aerial imagery and videography, detect leaks,

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00343.0
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	1. AVIATIONS SERVICES
Workpaper Group:	003430 - AVIATION SERVICES
Unit Measure:	Equipment

quantify emissions, perform inspections, and assist with emergency response. These drones enable the inspection of challenging locations such as bridges, spans, and inaccessible customer meters, and are operated remotely by certified pilots.

Project Justification:

Aerial tools are needed for multiple reasons, including regulatory compliance (e.g. compliance with GO- 112F), emergency response (e.g. Lake Arrowhead snowfall emergency response), and various operational assistance, (e.g. inspecting hard to reach/get in areas). The purchase of the aerial technology enables SoCalGas has the safest, and most capable technology to meet the needs. These technologies are hard to procure and train-on, on short notice. Therefore having the technology purchase in advance helps SoCalGas fulfil its regulatory, safety, and operational requirements.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00343.0
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	1. AVIATIONS SERVICES
Workpaper Group:	003430 - AVIATION SERVICES
Unit Measure:	Equipment

Forecast Methodology:

Labor - Base YR Rec

There is no capital labor funding allocated for the Aviation Services & Programs department.

Non-Labor - Base YR Rec

A base year forecast was developed for this cost category because this provides the most representative forecast of future costs . The base year Capital spend reflects the future needs of aerial technology and SoCalGas anticipates that Capital expenditure in TY 2028 will be consistent with 2025.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of equipmen.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	00343.0
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	1. AVIATIONS SERVICES
Workpaper Group	003430 - AVIATION SERVICES
Unit Measure:	Equipment

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	1,339	1,339	1,339	1,339	1,339	1,339	-839	-839	0	-839	-839	-839	500	500	1,339	500	500	500
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**	**-839**	**-839**	**0**	**-839**	**-839**	**-839**	**500**	**500**	**1,339**	**500**	**500**	**500**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	0	-839	0	-839	0.0	0
Explanation:	Adjustment to account for drone purchase.					
2026 Total	**0**	**-839**	**0**	**-839**	**0.0**	**0**
2027	0	-839	0	-839	0.0	0
Explanation:	Adjustment to account for drone purchase.					
2027 Total	**0**	**-839**	**0**	**-839**	**0.0**	**0**
2028 Total	**0**	**0**	**0**	**0**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group 003430 - AVIATION SERVICES
Unit Measure: Equipment

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2029	0	-839	0	-839	0.0	0
Explanation: Adjustment to account for drone purchase.						
2029 Total	**0**	**-839**	**0**	**-839**	**0.0**	**0**
2030	0	-839	0	-839	0.0	0
Explanation: Adjustment to account for drone purchase.						
2030 Total	**0**	**-839**	**0**	**-839**	**0.0**	**0**
2031	0	-839	0	-839	0.0	0
Explanation: Adjustment to account for drone purchase.						
2031 Total	**0**	**-839**	**0**	**-839**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Unit Measure: Equipment

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	1	0	0	1	0
Non-Labor	106	100	127	65	1,339
NSE	0	0	0	0	0
Total	**107**	**101**	**127**	**66**	**1,339**
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	1	0	0	1	0
Non-Labor	106	100	127	65	1,339
NSE	0	0	0	0	0
Total	**107**	**101**	**127**	**66**	**1,339**
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Unit Measure: Equipment

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	44	22	7	3	0
NSE	0	0	0	0	0
Total	**45**	**22**	**7**	**3**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2	0	0	1	0
Non-Labor	150	123	134	68	1,339
NSE	0	0	0	0	0
Total	**152**	**123**	**135**	**69**	**1,339**
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Unit Measure: Equipment

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	1	0	0	1	0
Non-Labor	106	100	127	65	1,339
NSE	0	0	0	0	0
Total	**107**	**101**	**127**	**66**	**1,339**
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0.967	106	0	107	0.1	0
Explanation:	Aviation Services Transferred from WKP 350 to WKP 343.					
2021 Total	0.967	106	0	107	0.1	0
2022	0.298	100	0	101	0.1	0
Explanation:	Aviation Services Transferred from WKP 350 to WKP 343.					
2022 Total	0.298	100	0	101	0.1	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Unit Measure: Equipment

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0.101	127	0	127	0.1	0
Explanation:	Aviation Services Transferred from WKP 350 to WKP 343.					
2023 Total	0.101	127	0	127	0.1	0
2024	1	65	0	66	0.1	0
Explanation:	Aviation Services Transferred from WKP 350 to WKP 343.					
2024 Total	1	65	0	66	0.1	0
2025	0	1,339	0	1,339	0.0	0
Explanation:	Aviation Services Transferred from WKP 350 to WKP 343.					
2025 Total	0	1,339	0	1,339	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 003430

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: 00343.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. AVIATIONS SERVICES
Workpaper Group: 003430 - AVIATION SERVICES
Workpaper Detail: 003430.001 - Aviation Services
Unit Measure: Equipment

In-Service Date: Not Applicable

Description:

Unmanned Aerial Technology (UAV) - used to obtain aerial imagery, videography, identify leaks, quantify emissions, perform inspections and emergency response. Drones are used for inspection of remote and difficult to access facilities , such as bridge and spans or inaccessible customer meters for GO-112F compliance. These aircraft are flown by a certified pilot remotely on the ground.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	500	500	1,339	500	500	500
NSE	0	0	0	0	0	0
Total	**500**	**500**	**1,339**	**500**	**500**	**500**
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
EN756A - ASSET MANAGEMENT PROGRAM

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: EN756.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. ASSET MANAGEMENT- IT ENHANCEMENTS
Workpaper Group: EN756A - ASSET MANAGEMENT PROGRAM
Unit Measure: Program

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	0	0	0	0	0	1,419	1,420	2,387	2,388	2,388	2,388
Non-Labor	Zero-Based	0	0	0	0	0	1,171	4,671	4,771	9,271	4,771	4,771
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**0**	**0**	**0**	**0**	**0**	**2,590**	**6,091**	**7,158**	**11,659**	**7,159**	**7,159**
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	9.8	9.8	14.9	14.9	14.9	14.9
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

The Asset Management Program (AMP) enables SoCalGas to make consistent, risk-informed, and data-driven infrastructure investment decisions aligned with regulatory expectations, safety obligations, and long-term system needs. AMP capital investments support the continued development and expansion of asset management capabilities through asset data integration, analytics, and planning tools used to support capital planning and investment decisions.

Physical Description:

Capital activities support the continued development and expansion of the Asset Management Program across its four core capability areas .
Asset Management Strategy capital activities include the development and implementation of the Asset Management Suite .
Asset Data Management capital activities include defining requirements and integrating asset datasets, expanding and enhancing the governed asset data environment, improving data quality and lineage, and enabling standardized data structures to support analytics and planning.
Asset Performance and Analytics capital activities support the development of analytical tools , dashboards, and asset performance frameworks used to evaluate asset condition, risk, and lifecycle considerations, including analytics to inform capital planning and prioritization.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	EN756.0
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	2. ASSET MANAGEMENT- IT ENHANCEMENTS
Workpaper Group:	EN756A - ASSET MANAGEMENT PROGRAM
Unit Measure:	Program

Asset Investment Management capital activities include the development of a cost estimation tool, deployment and implementation of asset investment planning (AIP) tools for Transmission, Fleet, and Facilities, capital planning activities, and licensing and enhancements for AIP tools.

Project Justification:

Capital investment in the Asset Management Program supports the continued development and expansion of capabilities that enable SoCalGas to make consistent, risk informed, and data driven infrastructure investment decisions aligned with regulatory expectations, safety obligations, and long term system needs. AMP capital investments support asset data integration, analytics, and planning tools used to support capital planning and investment decisions. These investments advance AMP capabilities in support of safe, reliable, and affordable energy service over the long term.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	EN756.0
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	2. ASSET MANAGEMENT- IT ENHANCEMENTS
Workpaper Group:	EN756A - ASSET MANAGEMENT PROGRAM
Unit Measure:	Program

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is base year. This method is most appropriate given the nature of the planned work. Adjustments were made to the forecast to reflect expected changes, including shifts in employee time from balanced to base capital funding to support AMP data integration, analytics, and planning tools between the base year and test year.

Non-Labor - Zero-Based

The forecast method developed for this cost category is base year. This method is most appropriate given the nature of the planned work. Adjustments were made to the forecast to reflect expected changes, including increases associated with software licensing and other capital expenditures necessary to support the continued development and expansion of AMP capabilities between the base year and test year .

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

The selected unit of measure is Full-Time Equivalent (FTE), as it provides a standardized and quantifiable basis for estimating resource requirements. Using FTE allows us to accurately capture both labor and associated non-labor costs, supporting consistency in cost allocation and comparability across scenarios. This approach reflects the actual effort required to support the activities outlined in this workpaper .

Beginning of Workpaper Sub Details for
Workpaper Group EN756A

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: EN756.0
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. ASSET MANAGEMENT- IT ENHANCEMENTS
Workpaper Group: EN756A - ASSET MANAGEMENT PROGRAM
Workpaper Detail: EN756A.001 - Asset Management Program aligned with ISO 55000
Unit Measure: Program

In-Service Date: Not Applicable

Description:

From 2028 to 2031 capital investments fund internal resources and contract support to advance the SoCalGas Asset Management Program . These capital activities support the continued development and expansion of AMP capabilities including asset data integration , analytics, and planning tools used to support capital planning and investment decisions.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,419	1,420	2,387	2,388	2,388	2,388
Non-Labor	1,171	4,671	4,771	9,271	4,771	4,771
NSE	0	0	0	0	0	0
Total	**2,590**	**6,091**	**7,158**	**11,659**	**7,159**	**7,159**
FTE	9.8	9.8	14.9	14.9	14.9	14.9
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Workpaper: VARIOUS

Summary for Category: C. INTEGRITY MANAGEMENT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,087	3,199	2,965	2,344	2,161	2,161	2,161
Non-Labor	13,484	17,986	16,137	18,505	15,935	17,155	15,935
NSE	0	0	0	0	0	0	0
Total	**15,571**	**21,185**	**19,102**	**20,849**	**18,096**	**19,316**	**18,096**
FTE	16.2	24.7	22.9	17.9	16.6	16.6	16.6

Workpapers belonging to this Category:

D07560 DIMP - PROGRAM MANAGEMENT

Labor	774	1,937	1,702	806	806	806	806
Non-Labor	3,234	5,232	4,303	3,234	3,234	3,234	3,234
NSE	0	0	0	0	0	0	0
Total	**4,008**	**7,169**	**6,005**	**4,040**	**4,040**	**4,040**	**4,040**
FTE	6.2	14.9	13.1	6.2	6.2	6.2	6.2
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

P07560 TIMP - PROGRAM MANAGEMENT

Labor	1,313	1,262	1,263	1,262	1,262	1,262	1,262
Non-Labor	10,250	11,834	11,834	11,834	11,834	11,834	11,834
NSE	0	0	0	0	0	0	0
Total	**11,563**	**13,096**	**13,097**	**13,096**	**13,096**	**13,096**	**13,096**
FTE	10.0	9.8	9.8	9.8	9.8	9.8	9.8
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
S04410 SIMP - PROGRAM MANAGEMENT							
Labor	0	0	0	276	93	93	93
Non-Labor	0	920	0	3,437	867	2,087	867
NSE	0	0	0	0	0	0	0
Total	**0**	**920**	**0**	**3,713**	**960**	**2,180**	**960**
FTE	0.0	0.0	0.0	1.9	0.6	0.6	0.6
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
D07560 - DIMP - PROGRAM MANAGEMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	807	940	987	1,246	774	1,937	1,702	806	806	806	806
Non-Labor	Base YR Rec	6,274	6,127	5,382	8,761	3,234	5,232	4,303	3,234	3,234	3,234	3,234
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**7,081**	**7,068**	**6,369**	**10,007**	**4,009**	**7,169**	**6,005**	**4,040**	**4,040**	**4,040**	**4,040**
FTE	Base YR Rec	5.9	7.7	8.6	9.9	6.2	14.9	13.1	6.2	6.2	6.2	6.2
Units	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

The DIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart P. Activities presented in this workpaper are related to the systems and applications that are used to manage the DIMP.

Physical Description:

Enhancement, development, and integration of software applications, such as the data lake and related databases (e.g., GIS), to effectively manage data and support the implementation of the DIMP.

Project Justification:

DIMP system knowledge, which includes data management and GIS, is critical to the development and measurement of Projects and Activities Addressing Risk (PAARs). Comprehensive and accurate system knowledge is fundamental to the effective implementation of the DIMP , as it supports threat identification, risk evaluation, and the identification and prioritization of risk mitigation measures. Data collection for SoCalGas's over

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group:	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

100,000 miles of distribution mains and services is an extensive process that is continually being improved upon through targeted research and changes in data capture as needed.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group:	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Forecast Methodology:

Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year. This method is most appropriate because the base year most closely represents the most current level of activity and is anticipated to remain steady at the 2025 level over the forecast period; adjustments to 2026 and 2027 were made to account for the incremental upfront costs associated with developing and enhancing the DIMP data lake and related databases (e.g., GIS).

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year. This method is most appropriate because the base year most closely represents the most current level of activity and is anticipated to remain steady at the 2025 level over the forecast period; adjustments to 2026 and 2027 were made to account for the incremental upfront costs associated with developing and enhancing the DIMP data lake and related databases (e.g., GIS).

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	774	774	774	774	774	774	1,163	928	32	32	32	32	1,937	1,702	806	806	806	806
NLbr	3,234	3,234	3,234	3,234	3,234	3,234	1,998	1,069	0	0	0	0	5,232	4,303	3,234	3,234	3,234	3,234
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**4,008**	**4,008**	**4,008**	**4,008**	**4,008**	**4,008**	**3,161**	**1,997**	**32**	**32**	**32**	**32**	**7,169**	**6,005**	**4,040**	**4,040**	**4,040**	**4,040**
FTE	6.2	6.2	6.2	6.2	6.2	6.2	8.7	6.9	0.0	0.0	0.0	0.0	14.9	13.1	6.2	6.2	6.2	6.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	1,086	1,998	0	3,084	8.7	0

Explanation: This adjustment captures the increase in costs from the base year recorded. Cost increases are driven by the need to update and maintain all distribution pipeline information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services and necessary database upgrades. Data lake to be set up for DIMP starting in 2026 which requires additional upfront investment to initiate, configure, and implement program.

2026	77	0	0	77	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2026 Total	**1,163**	**1,998**	**0**	**3,161**	**8.7**	**0**

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2027	860	1,069	0	1,929	6.9	0
Explanation:	This adjustment captures the increase in costs from the base year recorded. Cost increases are driven by the need to update and maintain all distribution pipeline information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation and necessary database upgrades.					
2027	68	0	0	68	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**928**	**1,069**	**0**	**1,997**	**6.9**	**0**
2028	32	0	0	32	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**32**	**0**	**0**	**32**	**0.0**	**0**
2029	32	0	0	32	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**32**	**0**	**0**	**32**	**0.0**	**0**
2030	32	0	0	32	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**32**	**0**	**0**	**32**	**0.0**	**0**
2031	32	0	0	32	0.0	0

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**32**	**0**	**0**	**32**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	483	658	799	1,028	658
Non-Labor	3,392	3,932	3,996	7,342	3,039
NSE	0	0	0	0	0
Total	**3,874**	**4,590**	**4,794**	**8,370**	**3,697**
FTE	5.0	6.5	7.3	8.4	5.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	8	0	0
Non-Labor	1,025	1,083	1,099	1,050	196
NSE	0	0	0	0	0
Total	**1,025**	**1,083**	**1,107**	**1,050**	**196**
FTE	0.0	0.0	0.1	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	483	658	807	1,028	658
Non-Labor	4,416	5,015	5,095	8,392	3,234
NSE	0	0	0	0	0
Total	**4,899**	**5,673**	**5,902**	**9,420**	**3,893**
FTE	5.0	6.5	7.4	8.4	5.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	85	111	128	165	116

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	D0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. DIMP - PROGRAM MANAGEMENT
Workpaper Group:	D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**85**	**111**	**128**	**165**	**116**
FTE	0.9	1.2	1.2	1.5	1.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	239	171	53	52	0
Non-Labor	1,858	1,113	287	369	0
NSE	0	0	0	0	0
Total	**2,097**	**1,283**	**339**	**421**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	807	940	987	1,246	774
Non-Labor	6,274	6,127	5,382	8,761	3,234
NSE	0	0	0	0	0
Total	**7,081**	**7,068**	**6,369**	**10,007**	**4,009**
FTE	5.9	7.7	8.6	9.9	6.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	8	0	0
Non-Labor	1,025	1,083	1,099	1,050	196
NSE	0	0	0	0	0
Total	**1,025**	**1,083**	**1,107**	**1,050**	**196**
FTE	0.0	0.0	0.1	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	255	0	255	0.0	0
Explanation:	IO 300810198 software licenses fee was not captured by GRID for SCG. Adding the cost in GRID.					
2021	0	385	0	385	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					
2021	0	385	0	385	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP Capital tool to WP D07560					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	0	1,025	0	1,025	0.0	0
2022	0	541	0	541	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560.					
2022	0	541	0	541	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2022 Total	0	1,083	0	1,083	0.0	0
2023	8	0	0	8	0.1	0
Explanation:	IO 300823190 in 2023 labor charge is not captured in GRID adding the labor cost by one-side adjustment					
2023	0	550	0	550	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560.					
2023	0	550	0	550	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2023 Total	8	1,099	0	1,107	0.1	0
2024	0	525	0	525	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	0	525	0	525	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2024 Total	0	1,050	0	1,050	0.0	0
2025	0	0	0	0	0.0	0
Explanation:	No feasible units.					
2025	0	-196	0	-196	0.0	0
Explanation:	Transfer duplicated transactions for DIMP BC 725 for SLIP and Land Mark survey back to WP 002770.000					
2025	0	196	0	196	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					
2025	0	196	0	196	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2025 Total	0	196	0	196	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group D07560

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: D0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. DIMP - PROGRAM MANAGEMENT
Workpaper Group: D07560 - DIMP - PROGRAM MANAGEMENT
Workpaper Detail: D07560.001 - DIMP - Program Management
Unit Measure: No feasible units

In-Service Date: Not Applicable

Description:

DIMP IT application and Data asset management

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,937	1,702	806	806	806	806
Non-Labor	5,232	4,303	3,234	3,234	3,234	3,234
NSE	0	0	0	0	0	0
Total	**7,169**	**6,005**	**4,040**	**4,040**	**4,040**	**4,040**
FTE	14.9	13.1	6.2	6.2	6.2	6.2
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
P07560 - TIMP - PROGRAM MANAGEMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: P0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. TIMP - PROGRAM MANAGEMENT
Workpaper Group: P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3-YR Average	831	1,032	1,120	1,204	1,313	1,262	1,263	1,262	1,262	1,262	1,262
Non-Labor	3-YR Average	5,673	10,217	11,781	13,469	10,250	11,834	11,834	11,834	11,834	11,834	11,834
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**6,504**	**11,248**	**12,902**	**14,673**	**11,563**	**13,096**	**13,097**	**13,096**	**13,096**	**13,096**	**13,096**
FTE	3-YR Average	6.2	8.3	9.3	10.2	10.0	9.8	9.8	9.8	9.8	9.8	9.8
Units	3-YR Average	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

The TIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710. Activities presented in this workpaper are related to the systems and applications that are used to manage the TIMP .

Physical Description:

Ongoing development and enhancement of the transmission data lake and related databases (e.g., GIS), along with TIMP data system updates to support SoCalGas's evolving TIMP activities, including pipeline data integration, threat identification and risk assessment, pipeline assessments and remediation, and preventive and mitigative measures.

Project Justification:

Data management is a foundational element of integrity management and SoCalGas continues to enhance applications to support the TIMP.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	P0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. TIMP - PROGRAM MANAGEMENT
Workpaper Group:	P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Forecast Methodology:

Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

Non-Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units are identified because the activities represent varied general program management functions, rather than unit-based deliverables.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	P0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. TIMP - PROGRAM MANAGEMENT
Workpaper Group	P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,212	1,212	1,212	1,212	1,212	1,212	50	51	50	50	50	50	1,262	1,263	1,262	1,262	1,262	1,262
NLbr	11,834	11,834	11,834	11,834	11,834	11,834	0	0	0	0	0	0	11,834	11,834	11,834	11,834	11,834	11,834
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**13,046**	**13,046**	**13,046**	**13,046**	**13,046**	**13,046**	**50**	**51**	**50**	**50**	**50**	**50**	**13,096**	**13,097**	**13,096**	**13,096**	**13,096**	**13,096**
FTE	9.8	9.8	9.8	9.8	9.8	9.8	0.0	0.0	0.0	0.0	0.0	0.0	9.8	9.8	9.8	9.8	9.8	9.8
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	50	0	0	50	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**50**	**0**	**0**	**50**	**0.0**	**0**
2027	51	0	0	51	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**51**	**0**	**0**	**51**	**0.0**	**0**

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	P0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. TIMP - PROGRAM MANAGEMENT
Workpaper Group	P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	50	0	0	50	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**50**	**0**	**0**	**50**	**0.0**	**0**
2029	50	0	0	50	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**50**	**0**	**0**	**50**	**0.0**	**0**
2030	50	0	0	50	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**50**	**0**	**0**	**50**	**0.0**	**0**
2031	50	0	0	50	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**50**	**0**	**0**	**50**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: P0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. TIMP - PROGRAM MANAGEMENT
Workpaper Group: P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	497	722	902	988	1,116
Non-Labor	3,738	8,361	11,153	12,902	10,249
NSE	0	0	0	0	0
Total	**4,236**	**9,084**	**12,055**	**13,890**	**11,364**
FTE	5.2	7.0	7.9	8.6	8.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	14	6	0
Non-Labor	255	0	0	0	1
NSE	0	0	0	0	0
Total	**255**	**0**	**14**	**6**	**1**
FTE	0.0	0.0	0.1	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	497	722	915	994	1,116
Non-Labor	3,993	8,361	11,153	12,902	10,250
NSE	0	0	0	0	0
Total	**4,491**	**9,084**	**12,069**	**13,896**	**11,366**
FTE	5.2	7.0	8.0	8.7	8.4
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	88	122	145	159	197

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	P0756.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. TIMP - PROGRAM MANAGEMENT
Workpaper Group:	P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**88**	**122**	**145**	**159**	**197**
FTE	1.0	1.3	1.3	1.5	1.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	246	187	60	51	0
Non-Labor	1,680	1,855	628	567	0
NSE	0	0	0	0	0
Total	**1,926**	**2,043**	**688**	**618**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	831	1,032	1,120	1,204	1,313
Non-Labor	5,673	10,217	11,781	13,469	10,250
NSE	0	0	0	0	0
Total	**6,504**	**11,248**	**12,902**	**14,673**	**11,563**
FTE	6.2	8.3	9.3	10.2	10.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: P0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. TIMP - PROGRAM MANAGEMENT
Workpaper Group: P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	14	6	0
Non-Labor	255	0	0	0	1
NSE	0	0	0	0	0
Total	**255**	**0**	**14**	**6**	**1**
FTE	0.0	0.0	0.1	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	255	0	255	0.0	0
Explanation:	IO 300810197 [(TIMP) GAS HIGH PRESSURE ENHANCEMENT] received non-labor costs sent from SDGE that were missing in GRID					
2021 Total	0	255	0	255	0.0	0
2022 Total	0	0	0	0	0.0	0
2023	14	0	0	14	0.1	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: P0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. TIMP - PROGRAM MANAGEMENT
Workpaper Group: P07560 - TIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	IO 300823193 (TIMP GAS HP ENHANCE 22 SW CAP SG41) received labor costs sent from SDGE that were missing in GRID					
2023 Total	14	0	0	14	0.1	0
2024	6	0	0	6	0.1	0
Explanation:	IO 300823193 (TIMP GAS HP ENHANCE 22 SW CAP SG41) received labor costs sent from SDGE that were missing in GRID					
2024 Total	6	0	0	6	0.1	0
2025	0	0	0	0	0.0	0
Explanation:	No feasible units					
2025	0	1	0	1	0.0	0
Explanation:	Intercompany costs from SDGE->SCG					
2025 Total	0	1	0	1	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group P07560

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: P0756.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. TIMP - PROGRAM MANAGEMENT
Workpaper Group: P07560 - TIMP - PROGRAM MANAGEMENT
Workpaper Detail: P07560.001 - TIMP IT Application; Data Foundation
Unit Measure: No feasible units

In-Service Date: Not Applicable

Description:

TIMP IT application and Data Foundation

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,262	1,263	1,262	1,262	1,262	1,262
Non-Labor	11,834	11,834	11,834	11,834	11,834	11,834
NSE	0	0	0	0	0	0
Total	**13,096**	**13,097**	**13,096**	**13,096**	**13,096**	**13,096**
FTE	9.8	9.8	9.8	9.8	9.8	9.8
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
S04410 - SIMP - PROGRAM MANAGEMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: S0441.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. SIMP - PROGRAM MANAGEMENT
Workpaper Group: S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	0	0	1	0	0	0	0	276	93	93	93
Non-Labor	Zero-Based	30	0	516	78	0	920	0	3,437	867	2,087	867
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**31**	**0**	**517**	**78**	**0**	**920**	**0**	**3,713**	**960**	**2,180**	**960**
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.9	0.6	0.6	0.6
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

The SIMP is a compliance program applied to SoCalGas storage fields and managed in accordance with state and federal regulations.

Physical Description:

Capital SIMP programmatic activities include IT-related activities such as software license fees and implementation of new software applications and data models to manage and maintain SIMP data. These activities encompass the renewal of the WellView license and the development and implementation of the Well Barrier Schematics (WBS) add-on in WellView. Additionally, the forecast accounts for the UGS Allocation Report Automation project in 2028. From 2028 through 2031, costs are included for the development and establishment of a data governance application for SIMP to support asset management by promoting consistent data quality, integrity, and accessibility across systems. The forecast also includes costs for the SIMP Data Ingestion and Insights Enablement project and the SIMP Cloud Consumption project during the same period . Additional details are provided in the SIMP supplemental workpaper.

Project Justification:

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	S0441.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. SIMP - PROGRAM MANAGEMENT
Workpaper Group:	S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

The drivers behind the SIMP programmatic activities are safety, risk management, and compliance with state and federal regulations. The primary drivers are the CalGEM requirements outlined in California Underground Gas Storage Projects (14 CCR Section 1726) and the PHMSA Underground Natural Gas Storage regulations (49 CFR Section 192.12).

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	S0441.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. SIMP - PROGRAM MANAGEMENT
Workpaper Group:	S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for SIMP Capital programmatic activities is zero-based. This method is appropriate because the forecasted capital costs relate to new projects and activities that do not have historical costs associated with them, making historical cost data an unreliable basis for comparison. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16.

Non-Labor - Zero-Based

The forecast method developed for SIMP Capital programmatic activities is zero-based. This method is appropriate because the forecasted capital costs relate to new projects and activities that do not have historical costs associated with them, making historical cost data an unreliable basis for comparison. In addition to the forecasted new projects and activities, Well View license costs which were historically O&M expenses, will be capitalized starting 2026.

NSE - Zero-Based

Not Applicable.

Units - Zero-Based

For the SIMP capital costs included in this workpaper, no feasible units are identified because the forecast consists of different types of activities that cannot be tied to a single unit of measure.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	S0441.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. SIMP - PROGRAM MANAGEMENT
Workpaper Group	S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	265	89	89	89	0	0	11	4	4	4	0	0	276	93	93	93
NLbr	920	0	3,437	867	2,087	867	0	0	0	0	0	0	920	0	3,437	867	2,087	867
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**920**	**0**	**3,702**	**956**	**2,176**	**956**	**0**	**0**	**11**	**4**	**4**	**4**	**920**	**0**	**3,713**	**960**	**2,180**	**960**
FTE	0.0	0.0	1.9	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.9	0.6	0.6	0.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	**0**	**0**	**0**	**0**	**0.0**	**0**
2027 Total	**0**	**0**	**0**	**0**	**0.0**	**0**
2028	11	0	0	11	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2028 Total	**11**	**0**	**0**	**11**	**0.0**	**0**
2029	4	0	0	4	0.0	0

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	S0441.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. SIMP - PROGRAM MANAGEMENT
Workpaper Group	S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2030	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2031	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**4**	**0**	**0**	**4**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: S0441.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. SIMP - PROGRAM MANAGEMENT
Workpaper Group: S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	1	0	0
Non-Labor	21	42	492	75	0
NSE	0	0	0	0	0
Total	**22**	**42**	**493**	**75**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	-42	0	0	0
NSE	0	0	0	0	0
Total	**0**	**-42**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	1	0	0
Non-Labor	21	0	492	75	0
NSE	0	0	0	0	0
Total	**22**	**0**	**493**	**75**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	S0441.0
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. SIMP - PROGRAM MANAGEMENT
Workpaper Group:	S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	9	0	25	3	0
NSE	0	0	0	0	0
Total	**9**	**0**	**25**	**3**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	1	0	0
Non-Labor	30	0	516	78	0
NSE	0	0	0	0	0
Total	**31**	**0**	**517**	**78**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: S0441.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. SIMP - PROGRAM MANAGEMENT
Workpaper Group: S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	-42	0	0	0
NSE	0	0	0	0	0
Total	**0**	**-42**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	0	0	0	0	0.0	0
2022	0	-42	0	-42	0.0	0

Explanation: Transferring 2022 nonlabor costs for Budget Code 756 to where cost reside in B07560 Information Techology withness area.

2022 Total	0	-42	0	-42	0.0	0
2023 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: S0441.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. SIMP - PROGRAM MANAGEMENT
Workpaper Group: S04410 - SIMP - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	Total	FTE	Units
2024 Total	0	0	0	0	0.0	0
2025	0	0	0	0	0.0	0

Explanation: No feasible units.

2025 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group S04410

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: S0441.0
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. SIMP - PROGRAM MANAGEMENT
Workpaper Group: S04410 - SIMP - PROGRAM MANAGEMENT
Workpaper Detail: S04410.001 - SIMP IT application Data governance application; Data analytics Platform
Unit Measure: No feasible units

In-Service Date: 12/31/2031

Description:

SIMP IT application Data governance application; Data analytics Platform

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	276	93	93	93
Non-Labor	920	0	3,437	867	2,087	867
NSE	0	0	0	0	0	0
Total	**920**	**0**	**3,713**	**960**	**2,180**	**960**
FTE	0.0	0.0	1.9	0.6	0.6	0.6
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group S04410

SIMP Programmatic Activities Capital Workpaper S04410 - Zero Based

Table 1: SIMP Programmatic Activities Capital Forecast (Dollars in Thousands, 000)					
Year	**Activity Description**	**Labor**	**Non-labor**	**Total**	**FTE**
2026	Peloton Wellview License Renewal	$0	$920	$920	0.0
	2026 Total	**$0**	**$920**	**$920**	**0.0**
2027	**2027 Total**	**$0**	**$0**	**$0**	**0.0**
2028	UGS Allocation Report Automation Project	$184	$1,350	$1,534	1.3
	Implementing a well barrier add-on into Wellview	$0	$220	$220	0.0
	Peloton Wellview License Renewal	$0	$1,000	$1,000	0.0
	Data Governance Application for SIMP	$20	$287	$307	0.1
	SIMP Data Ingestion and Insights Enablement	$73	$544	$617	0.5
	SIMP Cloud Consumption	$0	$35	$35	0.0
	2028 Total	**$276**	**$3,437**	**$3,713**	**1.9**
2029	Data Governance Application for SIMP	$20	$287	$307	0.1
	SIMP Data Ingestion and Insights Enablement	$73	$544	$617	0.5
	SIMP Cloud Consumption	$0	$35	$35	0.0
	2029 Total	**$93**	**$867**	**$960**	**0.6**
2030	Implementing a well barrier add-on into Wellview	$0	$220	$220	0.0
	Peloton Wellview License Renewal	$0	$1,000	$1,000	0.0
	Data Governance Application for SIMP	$20	$287	$307	0.1
	SIMP Data Ingestion and Insights Enablement	$73	$544	$617	0.5
	SIMP Cloud Consumption	$0	$35	$35	0.0
	2030 Total	**$93**	**$2,087**	**$2,180**	**0.6**
2031	Data Governance Application for SIMP	$20	$287	$307	0.1
	SIMP Data Ingestion and Insights Enablement	$73	$544	$617	0.5
	SIMP Cloud Consumption	$0	$35	$35	0.0
	2031 Total	**$93**	**$867**	**$960**	**0.6**
2026-2031 Total		**$555**	**$8,176**	**$8,732**	

Notes:

1- The forecasts shown in the table above represent the SIMP capital projections included in the Direct Testimony and Workpapers of Gas Engineering & System Integrity.
2- The SIMP capital forecast is zero-based. Amounts shown are in direct dollars (in thousands,000) and include vacation and sick (V&S).
3- The forecast includes costs for the renewal of the WellView license in 2026, 2028, and 2030, with two years of cost bundled into a single renewal year ($500K per year). WellView is a comprehensive tool used to track, analyze, and visualize well operations throughout the entire well lifecycle.
4- The forecast includes costs for the development and implementation of the Well Barrier Schematics (WBS) add-on in WellView during 2028 and 2030. This tool will provide a real-time view of the primary and secondary well barriers in place, which maintain and provide redundancy for well control and integrity, enabling the identification, verification, and monitoring of each barrier element.
5- There are no projected capital costs for 2027.
6- The 2028 forecast includes costs for the UGS Allocation Report Automation Project. This project aligns with the Cloud and Automation Strategy and will deliver direct benefits to the SIMP. The project will enhance data quality and streamline compliance reporting by significantly reducing or eliminating manual data entry and calculations, thereby minimizing the risk of human error. Additionally, it will lay the foundation for future system integration and advanced analytics.
7- The forecast includes costs for the development and implementation of a data governance application for SIMP from 2028 through 2031. This project focuses on developing and implementing a data governance application to support asset management by promoting consistent data quality, integrity, and accessibility across systems. Data Foundation will support implementation of this project. It includes the creation of structured data quality (DQ) rules and the deployment of governance tools that enforce standards across asset-related data flows. By establishing clear ownership, validation processes, and metadata standards, the initiative enhances the reliability of data used in asset lifecycle planning and decision-making. It also supports the SIMP by improving the consistency and traceability of inspection and risk modeling data across platforms. Ultimately, by reducing data errors, minimizing rework, and enabling more accurate analytics, the project contributes to customer affordability through more efficient operations.
8- The forecast includes costs for the SIMP Data Ingestion and Insights Enablement project from 2028 through 2031. This project will enable a comprehensive data ingestion and integration capability to support SIMP by consolidating storage and well-related data from multiple sources— including WellView, Aveva PI, RDMS, spreadsheets, and other formats—into an enterprise data lake. The initiative can improve data accessibility, identify quality gaps, and support more consistent and validated data flows across the asset lifecycle.
9- The forecast includes costs for the initial setup of Amazon Web Services (AWS) cloud resources required to host and operationalize the SIMP platform. This covers provisioning secure and scalable compute, storage, and data services to support data ingestion, model deployment, and integration with enterprise systems. By establishing the foundational cloud environment upfront, the project enables reliable performance, future scalability, and long-term support for advanced analytics and integrity workflows.
10- Labor forecasts reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Workpaper: VARIOUS

Summary for Category: D. ADAPTATION & INNOVATION PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	2,750	4,280	4,355	3,775
NSE	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**2,750**	**4,280**	**4,355**	**3,775**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

A0302A CLIMATE ADAPTATION

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	2,750	4,280	4,355	3,775
NSE	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**2,750**	**4,280**	**4,355**	**3,775**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Projects							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
A0302A - CLIMATE ADAPTATION

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: A0302.0
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE ADAPTATION
Workpaper Group: A0302A - CLIMATE ADAPTATION
Unit Measure: Projects

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	2,750	4,280	4,355	3,775
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,750**	**4,280**	**4,355**	**3,775**
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

SoCalGas's Capital Expenditures forecast related to climate change adaptation include CAVA Investment Proposals , which are designed to proactively address potential climate change impacts to existing infrastructure. The CAVA Investment Proposals are grounded in the 2025 climate adaptation vulnerability assessment (CAVA) and align with the guidelines established in Commission Decision 24-08-005.

Physical Description:

The CAVA Investment Proposals include: 1) New strain gauges; 2) LiDAR of High and Medium Pressure Pipelines; 3) High-Pressure Pipeline Hardening Projects; and, 4) CAVA Assessment Adaptation Measures.

Project Justification:

Each CAVA Investment Proposal is demonstrably incremental to those investments approved for reliability , safety, and resiliency purposes; prioritizes infrastructure identified in the CAVA as high-risk and low-adaptive capacity within the 10-20-year analytical timeframe of the CAVA;

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	A0302.0
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub:	1. CLIMATE ADAPTATION
Workpaper Group:	A0302A - CLIMATE ADAPTATION
Unit Measure:	Projects

cost-effective relative to alternative adaptation options identified in the CAVA; and, are not duplicative to other costs already authorized by or requested from the Commission.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Budget Code:	A0302.0
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub:	1. CLIMATE ADAPTATION
Workpaper Group:	A0302A - CLIMATE ADAPTATION
Unit Measure:	Projects

Forecast Methodology:

Labor - Zero-Based

SoCalGas has accounted for its labor estimates related to CAVA Investment Proposals in its O&M forecast. No additional labor costs are included.

Non-Labor - Zero-Based

The forecast was developed using consultant cost estimates and the company's actual cost for similar projects at an estimated cost of $2,500,000 per project.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Units are based on a per project average cost.

Beginning of Workpaper Sub Details for
Workpaper Group A0302A

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Budget Code: A0302.0
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE ADAPTATION
Workpaper Group: A0302A - CLIMATE ADAPTATION
Workpaper Detail: A0302A.001 - Climate Adaptation Vulnerability Assessment Projects
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Climate Adaptation Vulnerability Assessment Memorandum Account – CAVAMA explicitly for tracking costs directly related to the "vulnerability assessments and any incremental costs related to the community engagement, the Community Engagement Plans, and the related community engagement surveys."

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	0	0	2,750	4,280	4,355	3,775
NSE	0	0	0	0	0	0
Total	**0**	**0**	**2,750**	**4,280**	**4,355**	**3,775**
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group A0302A

CAVA Investments - Capital Workpaper A03020

Table 1: CAVA Investments - Capital Forecast (Dollars in Thousands, 000)							
Year	Workpaper Description	Workpaper No.	Activity Description	Labor	Non-Labor	Total	FTE
2026	NA			0	0	0	0
2027	NA			0	0	0	0
2028	CAVA Adaptation Projects	A03020	Planning 5 High-Pressure Pipeline Hardening Projects	450	1800	2250	3
			CAVA Assessment Adaptation Measures	150	350	500	1
			2028 Total	**$600**	**$2,150**	**$2,750**	**4**
2029	CAVA Adaptation Projects	A03020	Planning 5 High-Pressure Pipeline Hardening Projects	450	3050	3500	3
			Install Strain Gauges on L404	150	630	780	1
			2029 Total	**$600**	**$3,680**	**$4,280**	**4**
2030	CAVA Adaptation Projects	A03020	Planning 5 High-Pressure Pipeline Hardening Projects	450	3050	3500	3
			Install Strain Gauges on L404	15	45	75	0.1
			Install Strain Gauges on L225	135	660	780	0.9
			2030 Total	**$600**	**$3,755**	**$4,355**	**4**
2031	CAVA Adaptation Projects	A03020	Planning 5 High-Pressure Pipeline Hardening Projects	450	3050	3500	3
			Install Strain Gauges on L404	15	60	75	0.1
			Install Strain Gauges on L225	15	60	75	0.1
			CAVA Assessment Adaptation Measures	120	5	125	0.8
			2031 Total	**$600**	**$3,175**	**$3,775**	**4**
2028 - 2031 Total							

Notes:

1- The forecasts shown in the table above represent the CAVA Capital projections included in the Direct Testimony and Workpapers of Amy Kitson (Gas Engineering & System Integrity).

2- The CAVA Capital Forecast is zero-based. Amounts shown are in direct dollars (in thousands,000) and include vacation and sick (V&S).

3-As defined in D.24-05-005 and the Lexicon Working Group Report, a CAVA Investment Proposal is defined as a "specific utility proposal to adapt utility infrastructure, operations, or services to climate vulnerabilities, drawing on an 'adaptation option' identified in the utility's CAVA." Investments that only enhance baseline operational capabilities in response to current natural hazard conditions and do not explicitly include the consideration of future environmental conditions do not qualify as a CAVA Investment Proposal.

4-SoCalGas's CAVA Investment Proposals are intended to proactively address potential climate change impacts to existing infrastructure and include: 1) installing new strain gauges on high-pressure pipelines in landslide-prone areas, as a monitoring technology; 2) CAVA Assessment Adaptation Measures; and 3) High-Pressure Pipeline Hardening Projects. The proposals presented herein are grounded in SoCalGas's 2025 CAVA and align with the CAVA Investment Proposal Guidelines (Guidelines) established by the Commission in D.24-08-005.

5-Mitigation options for three (3) of the high-pressure pipeline-hardening projects, located in drainage channels, are as follows: stabilize the eroded channel (ex, riprap/revetment mats/rock channels); add inlet/outlet energy dissipation to prevent future washouts; and/or drop pipe section.

6-Mitigation options for two (2) of the high-pressure pipeline hardening projects, located on landslide-prone, steep slopes, are as follows: place rock or landscaping grid to stabilize a slope; add retaining walls where warranted as landslide mitigation options; install fiber optics to monitor slope integrity; and/or slope stabilization methods (e.g., hydroseeding, erosion blankets, wattles) with surface drainage controls (e.g., berms, water bars, or contour drains).

7-CAVA Assessment Adaptation Measures shall be based on further assessments to be completed in 2026 and 2027. Adaptation measures include, but are not limited to, placing rock or landscaping grid to stabilize a slope; stabilizing slopes for infrastructures in landslide-prone areas; and/or enhancing stormwater drainage in geohazard-prone areas.

8- The 2028 forecast includes costs for planning five (5) high-pressure pipeline hardening projects (this includes project initiation, feasibility studies, the environmental permitting process and preliminary engineering design); and installing of CAVA Assessment Adaptation Measures.

9- The 2029 forecast includes costs for planning five (5) high-pressure pipeline hardening projects (this includes the detailed engineering design, request for proposal (RFP) for construction and award contract, and procurement); and planning and installation of strain gauges on L404.

10- The 2030 forecast includes costs for planning five (5) high-pressure pipeline hardening projects (this includes mobilization and construction); closeout of L404 strain gauge project; and planning and installation of strain gauges on L225.

11- The 2031 forecast includes costs for planning five (5) high-pressure pipeline hardening projects (this includes construction and closeout); closeout of L404 & L225 strain gauge projects; and miscellaneous remaining CAVA Assessment Adaptation Measures.